

TaxByKK's

PRACTICAL ASPECTS

IGST LAW GST REFUND

EASY TO UNDERSTAND EASY TO APPLY

THIS BOOK IS DEDICATED TO
MY BELOVED FATHER
LATE SH. TEJ PAL AGRAWAL

Hare Krishna Hare Krishna
Krishna Krishna Hare Hare
Hare Ram Hare Ram
Ram Ram Hare Hare

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IGST LAW GST REFUND

EASY TO UNDERSTAND EASY TO APPLY

CS Kaushal Kumar Agrawal

Practising Company Secretary

GST Trainer, Speaker, Author, Faculty and Consultant

3

Volume

*Useful for
Practitioners, Professionals and Students*

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To broaden and share his expertise with GST professionals, he has launched a website, masterlearnings.com, where anyone can find all the vital information about GST. He has also created a YouTube channel, TaxByKK, to help GST practitioners further hone their GST knowledge.

He cordially invites all GST practitioners to join him for an informative and comprehensive exploration of GST, in discovering the intricacies of the GST structure and and learn the very minute detail of GST.

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Structure of our GST books

Volume 1: Basic to Advanced GST Law

Volume 2: Handling GST notices and GST Appeals with draft replies

Volume 3: Practical aspects of GST Refund and IGST Law

Volume 4: Mastering GST in ISD, Job Work, Valuation Rules, Schedule II and Section 11A.

GST Council Meeting Minutes

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VI	Registration ^{Vol 1}	III	Registration ^{Vol 1}
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IGST

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STL 01.02	List of registered persons of the State/UT who have adjusted IGST liability from ITC of SGST/ UTGST and CGST (for col. 3 of 01.01& 02.01)	Sec 53 of CGST/SGST Act
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STL 01.04	List of persons registered in other State/UT who have made outward inter-State supply, including ISD distribution, to unregistered persons or units of the State/UT (including Online Services supplied to unregistered persons) or taxpayers who have made exports or supplies to SEZ including non-return filers up to specified period. (for col. 5 of 01.01& 02.01)	Sec 17 of IGST Act
STL 01.05	List of other State/UT registered persons who have made inter-State supply to composition taxable person /Non-resident taxable person/ UIN holder of the State/UT (for col. 6 of 01.01& 02.01)	Sec 17 of IGST Act
STL 01.06	List of registered persons who have made inter-State inward supplies for which ITC is declared as ineligible including ITC lapsed due to opting into composition scheme (for col. 7 of 01.01 & 02.01)	Sec 17 of IGST Act
STL 01.07	List of registered persons who have made inter-state inward supplies on which ITC remains unutilized till specified period (for col. 8 of 01.01 & 02.01)	Sec 17 of IGST Act
STL 01.08	List of unregistered persons who have made import of goods (for col. 9 of 01.01 & 02.01)	Sec 17 of IGST Act
STL 01.09	List of composition taxable person/ UIN holder who have made imports (for col. 10 of 01.01 & 02.01)	Sec 17 of IGST Act
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STL 01.12	List of registered persons who have paid interest on IGST related to returns (for col. 13 of 01.01 & 02.01)	Sec 17 of IGST Act
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STL 02.02	List of registered persons who have adjusted CGST liability from ITC of IGST (for col. 4 of 02.01)	Sec 18(a) of IGST Act
STL 03.01	Distribution of IGST amount recovered against demand, compounding amount paid and amount deposited for filing appeal	Sec 17 of IGST Act
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The aforesaid forms are notified vide Goods and services Tax Settlement of funds Rules, 2017.

x
Refund

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RFD 01W	Application for Withdrawal of Refund Application	R 90(5)
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RFD 10A	Application for refund by Canteen Stores Department (CSD)	Rule 95B
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RFD 11	Furnishing of bond or Letter of Undertaking for export of goods or services	R 96A
PMT 03	Order for re-credit of the amount to cash or credit ledger on rejection of refund claim	86(4) & 87(11)